

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA)
 Petitioner)
)
 V.)
)
MICHAEL J. CAMERON SR.)
)
 Respondent)

M.B.D. No.

05 MBD 10254

**PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael Sullivan, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).
2. William J. Collins is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.
3. The respondent, Michael J. Cameron Sr. resides or is found at 108 Cranberry Lane, S. Yarmouth, Massachusetts 02664 within the jurisdiction of this Court.
4. Section 6020(b) of the Internal Revenue Code of 1986, 26 U.S.C., authorizes the Secretary of the Treasury, acting by his agents and employees in the Internal Revenue Service, to make a return from his own knowledge and from such information as he can obtain through testimony or otherwise for a person who fails to file a return. For the purpose of making such a return, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to making the return.
5. On November 1, 2004, Revenue Officer William J. Collins issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Michael J. Cameron Sr., directing him to appear before Revenue Officer William J. Collins at 1250 Hancock Street, Suite 503S Quincy, MA 02169 at 11:00 A.M. on November 23, 2004 and to produce for examination (and give testimony relating to) documents and financial records for the year(s) ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001 and December 31, 2002.

A copy of the Summons is attached to this Petition as "Exhibit A". On November 2, 2004, Revenue Officer William J. Collins served the Summons on Michael J. Cameron Sr. by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. Revenue Officer William J. Collins signed a certification on the face of the copy of the Summons served that it is a true and correct copy of the original.

6. Michael J. Cameron Sr. has failed and refuses to comply with the Summons.

7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Michael J. Cameron Sr. for examination by an officer of the Internal Revenue Service is necessary to make federal income tax returns for the year(s) ending December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001 and December 31, 2002.

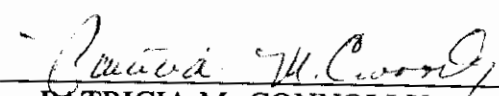
WHEREFORE, the petitioners pray that:

1. Michael J. Cameron Sr. be ordered to show cause, if any he has, why he should not obey the Summons;
2. Michael J. Cameron Sr. be ordered to obey the Summons at a time and place to be fixed by Revenue Officer William J. Collins or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and
3. The cost of this action to be awarded to the United States.

By its attorney,

MICHAEL J. SULLIVAN
United States Attorney

By:


PATRICIA M. CONNOLLY

Assistant U.S. Attorney
John Joseph Moakley U.S. Courthouse
1 Courthouse Way, Suite 9200
Boston, MA 02210
(617) 748-3282

Dated: JUNE 30, 2005



Summons

EXHIBIT A

In the matter of Michael J Cameron Sr. 108 Cranberry Lane, South Yarmouth Ma 02664Internal Revenue Service (Division): Small Business/Self EmployedIndustry/Area (name or number): Small Business/Self Employed - AreaPeriods December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002

The Commissioner of Internal Revenue

To Michael J Cameron Sr.At 108 Cranberry Lane, South Yarmouth, Massachusetts

You are hereby summoned and required to appear before William J Collins, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents and records in your possession or control reflecting the receipt of taxable income by you for the year(s) December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, including but not limited to: statement of wages for the year(s) December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002, statements regarding interest or dividend income for the year(s) December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002; employee earnings statements for the year(s) December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002; records of deposits to bank accounts during the year(s) December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002; and any and all other books, records, documents, and receipts regarding wages, salaries, tips, fees, commissions, and any other compensation for services (including gains from dealings in property, interest, rental, royalty and dividend income, alimony, annuities, income life insurance policies and endowment contracts, pensions, income from the discharge of indebtedness, distributive shares of partnership gross income, and income from an estate or trust), so that Federal Income Tax liability for the year(s) December 31, 1998, December 31, 1999, December 31, 2000, December 31, 2001, December 31, 2002 (for which year(s) no return have been made) may be determined.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1250 Hancock St Suite 503S, Quincy, Ma 02169 617-472-2072

Place and time for appearance at: 1250 Hancock St Suite 503S, Quincy, Ma 02169



Form 2039(Rev. 12-2001)
Catalog Number 21405J

on the 23rd day of November, 2004 at 11:00 o'clock A m.

Issued under authority of the Internal Revenue Code this 1st day of November, 2004

William J Collins

Signature of Issuing Officer

Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title

Original — to be kept by IRS